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EAST FELICIANA PARISH SHERIFF

Clinton, Louisiana

Financial Report

Year Ended June 30, 2002

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 10/2/02

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INDEPENDENT AUDITORS' REPORT

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The Honorable Talmadge Bunch
East Feliciana Parish Sheriff
Clinton, Louisiana

We have audited the accompanying general purpose financial statements of the East Feliciana Parish Sheriff, as of June 30, 2002, and for the year then ended. These general purpose financial statements are the responsibility of the East Feliciana Parish Sheriff. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with auditing standards and the standards generally accepted in the United States of America applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statements presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general purpose financial statements referred to in the first paragraph present fairly, in all material respects, the financial position of the East Feliciana Parish Sheriff, as of June 30, 2002, and the results of its operations for the year then ended, in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, we have also issued a report dated August 22, 2002 on our consideration of the East Feliciana Parish Sheriff's compliance with laws and regulations and on its internal control over financial reporting. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be read in conjunction with this report in considering the results of our audit.

Our audit was conducted for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The accompanying financial information listed as "Supplementary Information" in the table of contents is presented for purposes of additional analysis and is not a required part of the general purpose financial statements of the East Feliciana Parish Sheriff. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

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The financial information for the year ended June 30, 2001, which is included for comparative purposes, was taken from the financial report for that year in which we expressed an unqualified opinion on the general purpose financial statements.

Kolder, Champagne, Slaven & Company, LLC
Certified Public Accountants

Lafayette, Louisiana
August 22, 2002

**GENERAL PURPOSE FINANCIAL STATEMENTS
(COMBINED STATEMENTS - OVERVIEW)**

EAST FELICIANA PARISH SHERIFF
Clinton, Louisiana

Combined Balance Sheet - All Fund Types and Account Group
June 30, 2002

	Governmental Fund Type General Fund	Fiduciary Fund Type Agency Funds	Account Group General Fixed Assets	Totals (Memorandum Only)	
				2002	2001
ASSETS AND OTHER DEBITS					
Cash	\$ 1,087	\$ 28,331	\$ -	\$ 29,418	\$ 22,097
Interest-bearing deposits	478,237	548,552	-	1,026,789	700,134
Receivables:					
Due from other governmental units	153,294	-	-	153,294	222,903
Due from other funds	96,832	-	-	96,832	72,310
Inventory	819	-	-	819	2,428
Office furniture and equipment	-	-	544,884	544,884	528,544
Vehicles	-	-	545,179	545,179	498,835
Total assets and other debits	<u>\$ 730,269</u>	<u>\$ 576,883</u>	<u>\$ 1,090,063</u>	<u>\$2,397,215</u>	<u>\$ 2,047,251</u>
LIABILITIES AND FUND EQUITY					
Liabilities:					
Accounts payable	\$ 72,430	\$ -	\$ -	\$ 72,430	\$ 61,876
Other accrued liabilities	25,469	-	-	25,469	26,160
Due to taxing bodies and others	-	404,335	-	404,335	376,878
Due to inmates and others	-	75,716	-	75,716	40,707
Due to other funds	-	96,832	-	96,832	72,310
Total liabilities	<u>97,899</u>	<u>576,883</u>	<u>-</u>	<u>674,782</u>	<u>577,931</u>
Fund equity:					
Investment in general fixed assets	-	-	1,090,063	1,090,063	1,027,379
Fund balance -					
Reserved for inventory	819	-	-	819	2,428
Unreserved, undesignated	631,551	-	-	631,551	439,513
Total fund equity	<u>632,370</u>	<u>-</u>	<u>1,090,063</u>	<u>1,722,433</u>	<u>1,469,320</u>
Total liabilities and fund equity	<u>\$ 730,269</u>	<u>\$ 576,883</u>	<u>\$ 1,090,063</u>	<u>\$2,397,215</u>	<u>\$ 2,047,251</u>

The accompanying notes are an integral part of this statement.

EAST FELICIANA PARISH SHERIFF
Clinton, Louisiana

Statement of Revenues, Expenditures, and Changes in Fund Balances -
Budget (GAAP Basis) and Actual - General Fund
Year Ended June 30, 2002
With Comparative Actual Amounts for Year Ended June 30, 2001

	2002		Variance -	2001
	Budget	Actual	Favorable (Unfavorable)	Actual
Revenues:				
Ad valorem taxes	\$ 305,000	\$ 310,834	\$ 5,834	\$ 280,914
Intergovernmental revenues -				
Federal grants	85,000	91,066	6,066	154,101
State revenue sharing	71,415	71,436	21	71,509
State supplemental pay	48,000	48,868	868	45,296
Local government	135,500	158,165	22,665	153,414
Miscellaneous	72,500	79,972	7,472	79,227
Fees, charges, and commissions for services -				
Civil and criminal	135,000	150,905	15,905	102,632
Court attendance	7,000	7,431	431	7,062
Feeding and keeping prisoners	1,442,625	1,499,076	56,451	1,154,830
Other	109,000	114,244	5,244	104,969
Donations	150,000	150,000	-	75,000
Interest income	6,500	7,454	954	14,571
Total revenues	<u>2,567,540</u>	<u>2,689,451</u>	<u>121,911</u>	<u>2,243,525</u>
Expenditures:				
Current -				
Public safety:				
Personal services and related benefits	1,390,600	1,434,138	(43,538)	1,370,205
Operating services	322,000	319,326	2,674	302,843
Operations and maintenance	556,600	622,831	(66,231)	632,395
Travel and other charges	17,500	17,646	(146)	15,969
Capital outlay	115,500	116,341	(841)	44,953
Total expenditures	<u>2,402,200</u>	<u>2,510,282</u>	<u>(108,082)</u>	<u>2,366,365</u>
Excess (deficiency) of revenues over expenditures	165,340	179,169	13,829	(122,840)
Other financing source:				
Sale of assets	<u>11,500</u>	<u>11,260</u>	<u>(240)</u>	<u>4,360</u>
Excess (deficiency) of revenues and other source over expenditures	176,840	190,429	13,589	(118,480)
Fund balances, beginning	<u>441,941</u>	<u>441,941</u>	<u>-</u>	<u>560,421</u>
Fund balances, ending	<u>\$ 618,781</u>	<u>\$ 632,370</u>	<u>\$ 13,589</u>	<u>\$ 441,941</u>

The accompanying notes are an integral part of this statement.

EAST FELICIANA PARISH SHERIFF
Clinton, Louisiana

Notes to Financial Statements

(1) Summary of Significant Accounting Policies

As provided by Article V, Section 27 of the Louisiana Constitution of 1974, the East Feliciana Parish Sheriff (Sheriff) serves a four year term as the chief executive officer of the law enforcement district and ex-officio tax collector of the parish. The Sheriff administers the parish jail system and exercises duties required by the parish court system, such as providing bailiffs, executing orders of the court, serving subpoenas, et cetera.

As the chief law enforcement officer of the parish, the Sheriff is responsible for enforcing state and local laws, ordinances, et cetera, within the territorial boundaries of the parish. The Sheriff provides protection to the residents of the parish through on-site patrols, investigations, et cetera, and serves the residents of the parish through the establishment of neighborhood watch programs, anti-drug abuse programs, et cetera. In addition, the Sheriff, when requested, provides assistance to other law enforcement agencies within the parish.

As the ex-officio tax collector of the parish, the Sheriff is responsible for collecting and distributing ad valorem property taxes, parish occupational licenses, state revenue sharing funds, sportsmen's licenses, and fines, costs, and bond forfeitures imposed by the district court.

The accounts of the tax collector are established to reflect the collections imposed by law, distributions pursuant to such law, and unsettled balances due various taxing bodies and others.

The accounting and reporting policies of the East Feliciana Parish Sheriff conform to generally accepted accounting principles as applicable to governments. Such accounting and reporting procedures also conform to the requirements of the industry audit guide, Audits of State and Local Governmental Units.

The following is a summary of certain significant accounting policies:

A. Financial Reporting Entity

For financial reporting purposes, the Sheriff includes all funds, account groups, activities, et cetera, that are controlled by the Sheriff as an independently elected parish official. As an independently elected parish official, the Sheriff is solely responsible for the operations of his office, which include the hiring and retention of employees, authority over budgeting, responsibility for deficits, and the receipt and disbursement of funds. Other than certain operating expenditures of the Sheriff's office that are paid or provided by the parish policy jury as required by Louisiana law, the Sheriff is financially independent.

Accordingly, the Sheriff is a separate governmental reporting entity. Certain units of local government, over which the Sheriff exercises no oversight responsibility, such as the parish police jury, parish school board, other independently elected parish officials, and municipalities within the parish, are excluded from the accompanying financial statements. These units of government are considered separate reporting entities and issue financial statements separate from those of the parish sheriff.

EAST FELICIANA PARISH SHERIFF
Clinton, Louisiana

Notes to Financial Statements (Continued)

B. Fund Accounting

The accounts of the Sheriff are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprises its assets, liabilities, fund equity, revenues, and expenditures. Revenues are accounted for in these individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. An account group, on the other hand, is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources. Funds are classified into two categories: governmental and fiduciary. Each category, in turn is divided into separate "fund types". The fund classification and a description of each existing fund type follows:

Governmental Fund Type

Governmental funds are those through which most governmental functions of the Sheriff are financed. The acquisition, use and balances of the Sheriff's expendable financial resources and the related liabilities are accounted for through governmental funds. The measurement focus is based upon determination of changes in financial position rather than upon net income determination. The General Fund is the Sheriff's only governmental fund type.

General Fund

The General Fund, as provided by Louisiana Revised Statute 33:1422, is the principal fund of the Sheriff's office and accounts for the operations of the Sheriff's office. The Sheriff's primary sources of revenue are an ad valorem tax levied by the law enforcement district and fees for feeding and keeping prisoners. Other sources of revenue include state revenue sharing, state supplemental pay for deputies, civil and criminal fees, and fees for court attendance and maintenance of prisoners. General operating expenditures are paid from this fund.

Fiduciary Fund Type

Agency Funds

The agency funds are used as depositories for civil suits, cash bonds, taxes, fees, inmate monies, et cetera. Disbursements from these funds are made to various parish agencies, litigants in suits, inmates, et cetera, in the manner prescribed by law. The agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

EAST FELICIANA PARISH SHERIFF
Clinton, Louisiana

Notes to Financial Statements (Continued)

C. General Fixed Assets and Long-Term Obligations

Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the general fixed assets account group, rather than in the General Fund. General fixed assets provided by the parish government are not recorded within the general fixed assets account group. No depreciation has been provided on general fixed assets.

All purchased fixed assets are stated at historical cost or estimated historical cost if actual historical cost is not available. Donated fixed assets are stated at their estimated fair market value on the date donated. Estimated amounts are immaterial in relation to total fixed assets.

Long-term obligations expected to be financed from governmental funds are accounted for in the general long-term debt account group, not in the General Fund. There were no outstanding long-term obligations at June 30, 2002.

The two account groups are not funds. They are concerned only with the measurement of financial position and do not involve measurement of results of operations.

D. Basis of Accounting

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied. The accompanying general purpose financial statements have been prepared on the modified accrual basis of accounting, except for the Agency Funds which are prepared on the cash basis of accounting, which approximates the modified accrual basis of accounting. The General Fund uses the following practices in recording revenues and expenditures:

Revenues

Ad valorem taxes and the related state revenue sharing are recorded in the year taxes are due and payable. Ad valorem taxes are assessed on a calendar year basis, become due on November 15 of each year, and become delinquent on December 31. The taxes are generally collected in December, January, and February of the fiscal year.

Intergovernmental revenues and fees, charges and commissions for services are recorded when the Sheriff is entitled to the funds.

Interest on interest-bearing deposits is recorded or accrued as revenues when earned. Substantially all other revenues are recorded when received.

EAST FELICIANA PARISH SHERIFF
Clinton, Louisiana

Notes to Financial Statements (Continued)

Expenditures

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred, except that principal and interest on general long-term debt are recognized when due. Purchases of various operating supplies are regarded as expenditures at the time purchased.

Other Financing Sources

General fixed assets acquired through capital lease agreements are recognized as other financing sources and capital outlay expenditures at the time of acquisition. Also, proceeds from long-term loans are recognized as other financing sources when received.

E. Budget and Budgetary Accounting

The Sheriff follows these procedures in establishing the budgetary data reflected in the financial statements:

1. The chief administrative deputy prepares a proposed budget and submits it to the Sheriff for the fiscal year no later than fifteen days prior to the beginning of each fiscal year.
2. A summary of the proposed budget is published and the public is notified that the proposed budget is available for public inspection. At the same time, a public hearing is called.
3. A public hearing is held on the proposed budget at least ten days after publication of the call for a hearing.
4. After the holding of the public hearing and completion of all action necessary to finalize and implement the budget, the budget is legally adopted prior to the commencement of the fiscal year for which the budget is being adopted.
5. All budgetary appropriations lapse at the end of each fiscal year.
6. The budget is adopted on a basis consistent with generally accepted accounting principles (GAAP). Budgeted amounts included in the accompanying financial statements are as originally adopted or as finally amended by the Sheriff. Such amendments were not material in relation to the original appropriations.

F. Interest-Bearing Deposits

Interest-bearing deposits are stated at cost, which approximates market.

EAST FELICIANA PARISH SHERIFF
Clinton, Louisiana

Notes to Financial Statements (Continued)

G. Inventory

Inventory of the Sheriff's General Fund consists of food purchased by the Sheriff and commodities granted by the United States Department of Agriculture through the Louisiana Department of Agriculture and Forestry. The commodities are recorded as revenues when received; however, all inventory items are recorded as expenses when consumed. All purchased inventory items are stated at cost, which is determined by the first-in, first-out method and commodities are assigned values based on information provided by the United States Department of Agriculture and Forestry.

II. Vacation and Sick Leave

Employees of the Sheriff's office earn a 1/2 day per month of sick leave and one day per month of vacation after one year of service. An employee may not accrue vacation leave from one year to the next unless permission has been given by the Sheriff. Sick leave may be accumulated; however, if an employee resigns, retires, or is terminated, the accumulated sick leave is forfeited. At June 30, 2002, the Sheriff has no leave benefits required to be reported in accordance with generally accepted accounting principles.

I. Encumbrances

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is not employed by the Sheriff as an extension of formal budgetary integration in the funds.

J. Bad Debts

Uncollectible amounts due for accounts receivable are recognized as bad debts at the time information becomes available, which would indicate the uncollectibility of the particular receivables. Although the specific charge-off method is not in conformity with generally accepted accounting principles (GAAP), no allowance for uncollectible receivables was made due to immateriality at June 30, 2002.

K. Comparative Data

Comparative total data for the prior year have been presented in the accompanying financial statements in order to provide an understanding of changes in the Sheriff's financial position and results of operations. However, comparative (i.e., presentation of prior year totals by fund type) data have not been presented in each of the statements since their inclusion would make the statements unduly complex and difficult to read.

EAST FELICIANA PARISH SHERIFF
Clinton, Louisiana

Notes to Financial Statements (Continued)

L. Total Columns on Combined Statements - Overview

Total columns on the Combined Statements - Overview are captioned Memorandum Only to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations, or changes in financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

M. Fund Equity

Reserves

Reserves represent those portions of fund equity not appropriable for expenditures or legally segregated for a specific future use.

(2) Cash and Interest-Bearing Deposits

Under state law, the Sheriff may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state in the Union, or the laws of the United States. The Sheriff may invest in certificates and time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana. At June 30, 2002, the Sheriff has cash and interest-bearing deposits (book balances) totaling \$1,056,207 as follows:

Demand deposits	<u>\$1,056,207</u>
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These deposits are stated at cost, which approximates market. Under state law, these deposits, (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent bank. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. Deposit balances (bank balances) at June 30, 2002, are secured as follows:

Bank balances	<u>\$ 1,079,162</u>
Federal deposit insurance	\$ 129,155
Pledged securities (category 3)	<u>950,007</u>
Total federal insurance and pledged securities	<u>\$ 1,079,162</u>

EAST FELICIANA PARISH SHERIFF
Clinton, Louisiana

Notes to Financial Statements (Continued)

Pledged securities in Category 3 includes uninsured or unregistered investments for which the securities are held by the broker or dealer, or by its trust department or agent, but not in the Sheriff's name. Even though the pledged securities are considered uncollateralized (Category 3) Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the Sheriff that the fiscal agent has failed to pay deposited funds upon demand.

(3) Ad Valorem Taxes

The Sheriff is the ex-officio tax collector of the parish and is responsible for the collection and distribution of ad valorem property taxes. Ad valorem taxes attach as an enforceable lien on property as of January 1, of each year. Taxes are levied by the parish government in June and are actually billed to the taxpayers by the Sheriff in October. Billed taxes are due by December 31, becoming delinquent on January 1 of the following year. The taxes are based on assessed values determined by the Tax Assessor of East Feliciana Parish and are collected by the Sheriff. The taxes are remitted to the appropriate taxing bodies net of deductions for assessor's compensation and pension fund contributions.

Ad valorem taxes are budgeted and recorded in the year levied and billed. For the years ended June 30, 2002 and 2001, law enforcement taxes applicable to the Sheriff's General Fund, were levied at the rate of 5.25 mills on property with net assessed valuations totaling \$57,837,300 and \$54,689,430, respectively.

Total law enforcement taxes levied during 2002 and 2001 were \$303,646 and \$287,135, respectively. There were no taxes receivable in the General Fund at June 30, 2002 and 2001, respectively.

(4) Due From Other Governmental Units

Amounts due from other governmental units at June 30, 2002, consist of the following:

Grants	\$ 19,127
Maintenance of prisoners	124,283
Civil, criminal fees and other	<u>9,884</u>
	<u>\$ 153,294</u>

EAST FELICIANA PARISH SHERIFF
Clinton, Louisiana

Notes to Financial Statements (Continued)

(5) Changes in General Fixed Assets

A summary of changes in general fixed assets (vehicles, office furniture equipment and improvements) follows:

Balance, June 30, 2001	\$ 1,027,379
Additions	117,190
Reductions	<u>(54,506)</u>
Balance, June 30, 2002	<u>\$ 1,090,063</u>

(6) Pension Plan

Plan Description. The East Feliciana Parish Sheriff contributes to the Sheriff's Pension and Relief Fund (Retirement System), a cost-sharing multiple employer defined benefit pension plan administered by the Sheriff's Pension and Relief Fund, a public corporation created in accordance with the provisions of Louisiana Revised Statute 11:2171 to provide retirement, disability and survivor benefits to sheriff and deputy sheriff members throughout the State of Louisiana. The Sheriffs' Pension and Relief Fund issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to the Sheriffs' Pension and Relief Fund, P.O. Box 3163, Monroe, Louisiana 71210-3136.

Funding Policy. Plan members are required to contribute 8.7% of their annual covered salary and the East Feliciana Parish Sheriff is required to contribute at an actuarially determined rate. The current rate is 5.0% of annual covered payroll. The contribution requirements of plan members and the East Feliciana Parish Sheriff are established and may be amended by the Sheriffs' Pension and Relief Fund. The East Feliciana Parish Sheriff's contributions to the Retirement System for the years ended June 30, 2002, 2001, and 2000 were \$58,140, \$52,520 and \$45,627, respectively.

(7) Changes in Agency Fund Balances

A summary of changes in agency fund balances due to taxing bodies and others and due to prisoners follows:

	Sheriff's Fund	Tax Collector Fund	Garnishment Fund	Prisoner Inmate Fund
Balances, June 30, 2001	\$ 54,213	\$ 301,655	\$ 21,010	\$ 113,017
Additions	1,052,607	4,220,065	279,337	985,925
Reductions	<u>(1,043,221)</u>	<u>(4,209,315)</u>	<u>(272,016)</u>	<u>(926,394)</u>
Balances, June 30, 2002	<u>\$ 63,599</u>	<u>\$ 312,405</u>	<u>\$ 28,331</u>	<u>\$ 172,548</u>

EAST FELICIANA PARISH SHERIFF
Clinton, Louisiana

Notes to Financial Statements (Continued)

(8) Litigation and Claims

There were no lawsuits pending against the East Feliciana Parish Sheriff at June 30, 2002.

(9) Expenditures of the Sheriff's Office Paid by the Parish Police Jury

The Sheriff's office is located in the parish courthouse. The cost of maintaining and operating the parish courthouse, as required by statute, is paid by the East Feliciana Parish Government. These expenditures are not included in the accompanying financial statements.

(10) Unsettled Balances –Tax Collector Fund

The unsettled cash balance of the Tax Collector Fund at June 30, 2002 of \$312,405 consists of the following:

Refunds and redemptions	\$ 13,089
Parish licenses	2,970
Interest on deposits	2,904
Protest taxes	<u>293,442</u>
Total	<u>\$ 312,405</u>

SUPPLEMENTARY INFORMATION

SCHEDULES OF INDIVIDUAL FUNDS

GENERAL FUND

To account for resources traditionally associated with governments which are not required to be accounted for in another fund.

EAST FELICIANA PARISH SHERIFF
Clinton, Louisiana
General Fund

Comparative Balance Sheet
June 30, 2002 and 2001

	<u>2002</u>	<u>2001</u>
ASSETS		
Cash	\$ 1,087	\$ 1,087
Interest-bearing deposits	478,237	231,249
Receivables:		
Due from other governmental units	153,294	222,903
Due from other funds	96,832	72,310
Inventory	<u>819</u>	<u>2,428</u>
Total assets	<u>\$ 730,269</u>	<u>\$ 529,977</u>
LIABILITIES AND FUND BALANCES		
Liabilities:		
Accounts payable	\$ 72,430	\$ 61,876
Other accrued liabilities	<u>25,469</u>	<u>26,160</u>
Total liabilities	<u>97,899</u>	<u>88,036</u>
Fund balances:		
Reserved for inventory	819	2,428
Unreserved, undesignated	<u>631,551</u>	<u>439,513</u>
Total fund equity	<u>632,370</u>	<u>441,941</u>
Total liabilities and fund equity	<u>\$ 730,269</u>	<u>\$ 529,977</u>

EAST FELICIANA PARISH SHERIFF
Clinton, Louisiana

Statement of Expenditures Compared to Budget (GAAP basis)
Year Ended June 30, 2002
With Comparative Actual Amounts for Year Ended June 30, 2001

	2002		Variance -	2001
	Budget	Actual	Favorable (Unfavorable)	Actual
Current:				
Public safety -				
Personal services and related benefits:				
Sheriff salary	\$ 77,000	\$ 77,000	\$ -	\$ 77,000
Deputies salaries	1,185,000	1,236,839	(51,839)	1,182,421
Pension and payroll taxes	120,900	112,599	8,301	103,084
Sheriff's expense allowance	7,700	7,700	-	7,700
Total personal services and related benefits	<u>1,390,600</u>	<u>1,434,138</u>	<u>(43,538)</u>	<u>1,370,205</u>
Operating services:				
Hospitalization insurance	169,000	177,500	(8,500)	152,477
Auto insurance	64,500	52,270	12,230	64,581
Other liability insurance	88,500	89,556	(1,056)	85,785
Total operating services	<u>322,000</u>	<u>319,326</u>	<u>2,674</u>	<u>302,843</u>
Operations and maintenance:				
Auto fuel and oil	60,000	62,879	(2,879)	64,042
Auto maintenance	43,000	46,019	(3,019)	43,531
Deputy uniforms, supplies, etc.	34,000	44,614	(10,614)	53,062
Office supplies and expenditures	40,000	87,713	(47,713)	66,861
Telephone	33,000	35,300	(2,300)	28,590
Radio	8,500	7,029	1,471	2,940
Prisoner feeding and maintenance	313,600	311,889	1,711	352,301
Legal fees	1,000	-	1,000	768
Other professional fees	13,500	14,972	(1,472)	13,463
Criminal investigation expenditures	7,500	9,058	(1,558)	4,700
Other	2,500	3,358	(858)	2,137
Total operations and maintenance	<u>556,600</u>	<u>622,831</u>	<u>(66,231)</u>	<u>632,395</u>
Travel and other charges	<u>17,500</u>	<u>17,646</u>	<u>(146)</u>	<u>15,969</u>
Capital outlay:				
Autos	102,000	100,000	2,000	35,921
Equipment	5,500	4,973	527	-
Office equipment	8,000	11,368	(3,368)	9,032
Total capital outlay	<u>115,500</u>	<u>116,341</u>	<u>(841)</u>	<u>44,953</u>
Total expenditures	<u>\$ 2,402,200</u>	<u>\$ 2,510,282</u>	<u>\$ (108,082)</u>	<u>\$ 2,366,365</u>

FIDUCIARY FUND TYPE - AGENCY FUNDS

Sheriff's Fund

To account for funds held in connection with civil suits and sheriff's sales and payment of these collections to the Sheriff's General Fund and other recipients in accordance with applicable laws.

Tax Collector Fund

Article V, Section 27 of the Louisiana Constitution of 1974, provides that the Sheriff will serve as the collector of state and parish taxes and fees. The Tax Collector Fund is used to collect and distribute these taxes and fees to the appropriate taxing bodies.

Garnishments Fund

To account for the collection of garnishments paid on an installment basis as authorized by the court and payment of these collections to the Sheriff's General Fund and other recipients in accordance with applicable laws.

Prisoner Inmate Fund

To account for the deposits made by, and for, inmates to their individual accounts and the appropriate disbursements to these inmates.

EAST FELICIANA PARISH SHERIFF
Clinton, Louisiana
Fiduciary Fund Type - Agency Funds

Combining Balance Sheet
June 30, 2002
With Comparative Totals for June 30, 2001

	Sheriff's Fund	Tax Collector Fund	Garnishments Fund	Prison Inmate Fund	Totals 2002 2001
ASSETS					
Cash	\$ -	\$ -	\$ 28,331	\$ -	\$ 28,331 \$ 21,010
Interest-bearing deposits	<u>63,599</u>	<u>312,405</u>	<u>-</u>	<u>172,548</u>	<u>548,552</u> <u>468,885</u>
Total Assets	<u>\$ 63,599</u>	<u>\$ 312,405</u>	<u>\$ 28,331</u>	<u>\$ 172,548</u>	<u>\$ 576,883</u> <u>\$ 489,895</u>
LIABILITIES					
Due to taxing bodies and others	\$ 63,599	\$ 312,405	\$ 28,331	\$ -	\$ 404,335 \$ 376,878
Due to General Fund	-	-	-	96,832	96,832 72,310
Due to inmates and others	<u>-</u>	<u>-</u>	<u>-</u>	<u>75,716</u>	<u>75,716</u> <u>40,707</u>
Total Liabilities	<u>\$ 63,599</u>	<u>\$ 312,405</u>	<u>\$ 28,331</u>	<u>\$ 172,548</u>	<u>\$ 576,883</u> <u>\$ 489,895</u>

EAST FELICIANA PARISH SHERIFF
Clinton, Louisiana
Fiduciary Fund Type - Agency Funds

Combining Statement of Changes in Assets and Liabilities
Year Ended June 30, 2002
With Comparative Totals for Year Ended June 30, 2001

	2002					2001
	Sheriff's Fund	Tax Collector Fund	Garnishments Fund	Prison Inmate Fund	Totals	Totals
Balances, beginning of year	\$ 54,213	\$ 301,655	\$21,010	\$ 113,017	\$ 489,895	\$ 119,230
Additions:						
Deposits -						
Sheriff's sales, suits, and seizures	589,610	-	-	-	589,610	82,828
Garnishments	-	-	279,337	-	279,337	228,377
Bonds	1,150	-	-	-	1,150	38,450
Fines and costs	407,140	-	-	-	407,140	343,767
Inmates	-	-	-	244,087	244,087	66,501
Taxes, fees, etc., paid to tax collector	-	4,211,694	-	-	4,211,694	4,105,300
Prisoner work release fees	-	-	-	689,120	689,120	383,752
Other additions	54,707	8,371	-	52,718	115,796	106,242
Total additions	1,052,607	4,220,065	279,337	985,925	6,537,934	5,355,217
 Total	1,106,820	4,521,720	300,347	1,098,942	7,027,829	5,474,447
Reductions:						
Taxes, fees, etc., distributed to taxing bodies and others	-	4,209,315	-	-	4,209,315	3,826,543
Deposits settled to -						
Sheriff's General Fund	90,849	-	14,152	335,219	440,220	244,270
Clerk of Court	50,385	-	-	-	50,385	45,470
Police Jury	140,068	-	-	-	140,068	125,463
District Attorney expense fund	50,475	-	-	-	50,475	46,528
Indigent defender board	78,160	-	-	-	78,160	68,207
Litigants attorneys	622,034	-	257,864	-	879,898	342,638
Refunds	11,250	-	-	-	11,250	29,000
Inmates	-	-	-	591,175	591,175	256,433
Total reductions	1,043,221	4,209,315	272,016	926,394	6,450,946	4,984,552
Balances, end of year	\$ 63,599	\$ 312,405	\$28,331	\$ 172,548	\$ 576,883	\$ 489,895

**COMPLIANCE
AND
INTERNAL CONTROL**

KOLDER, CHAMPAGNE, SLAVEN & COMPANY, LLC

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REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

The Honorable Talmadge Bunch
East Feliciana Parish Sheriff
Clinton, Louisiana

We have audited the general purpose financial statements of the East Feliciana Parish Sheriff as of and for the year ended June 30, 2002, and have issued our report thereon dated August 22, 2002. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the East Feliciana Parish Sheriff's general purpose financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the East Feliciana Parish Sheriff's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide assurance on the internal control over financial reporting. However, we noted a certain matter involving the internal control over financial reporting and its operation that we consider to be a reportable condition. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect the East Feliciana Parish Sheriff's ability to record, process, summarize and report financial data consistent with the assertions of management in the general purpose financial statements. This reportable condition is described in the accompanying schedule of current and prior year audit findings and corrective action plan as item 02-1(IC).

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A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the general purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. We believe the reportable condition described above is a material weakness.

This report is intended for the information of management. However, this report is a matter of public record and its distribution is not limited.

Kolder, Champagne, Slaven & Company, LLC
Certified Public Accountants

Lafayette, Louisiana
August 22, 2002

EAST FELICIANA PARISH SHERIFF

Clinton, Louisiana

Summary Schedule of Current and Prior Year Findings and Corrective Action Plan Year Ended June 30, 2002

Fiscal Year Finding Initially Occurred	Description of Finding/ Management Letter Comment	Corrective Action Taken	Planned Corrective Action/Partial Corrective Action Taken	Name of Contact Person	Anticipated Completion Date
CURRENT YEAR (6/30/02) --					
<u>Internal Control:</u>					
02-1(IC)	Unknown	Due to the small number of employees, the Sheriff did not have adequate segregation of functions within the accounting system.	N/A	Based upon the cost-benefit of additional personnel, it may not be feasible to achieve complete segregation of accounting functions.	Betty Crain, Accountant N/A
PRIOR YEAR (6/30/01) --					
<u>Compliance:</u>					
01-1(C)	3/16/01	Monies from a narcotics bank account in the amount of \$2,055 was found missing during an investigation by the Louisiana State Police.	Yes	The Louisiana State Police investigated the incident and determined that a deputy had taken the missing funds. The deputy paid the Sheriff for the missing funds. The deputy resigned and the matter was reported to the local District Attorney.	Ruby Castello, Chief Civil Deputy N/A
01-2(C)	6/30/01	The Sheriff did not advertise and bid out the purchase of an automobile, thus violating LSA-RS 38:2212 of the public bid law.	Yes	This finding has been corrected during the fiscal year ending June 30, 2002.	Ruby Castello, Chief Civil Deputy N/A
<u>Internal Control:</u>					
01-1(IC)	Unknown	Due to the small number of employees, the Sheriff did not have adequate segregation of functions within the accounting system.	N/A	Based upon the cost-benefit of additional personnel, it may not be feasible to achieve complete segregation of accounting functions.	Betty Crain, Accountant N/A